WHAT IS CLAIMED IS:

- 1. A process for producing a silica-based film which comprises irradiating a film comprising at least one siloxane compound with electron beams to thereby convert the film into a film having a dielectric constant of 3 or lower and having silicon carbide bonds represented by Si-C-Si.
- 2. The process as claimed in claim 1, wherein the silica-based film has a dielectric constant of 2.8 or lower.
- 3. The process as claimed in claim 1, wherein the siloxane compound is a product of the hydrolysis and/or condensation of at least one compound selected from the group consisting of compounds represented by the following formula (1):

$$R^{1}_{a}Si(OR^{2})_{4-a} \tag{1}$$

wherein R^1 represents a monovalent organic group or a hydrogen atom; R^2 represents a monovalent organic group; and a Is an integer of 0 to 2,

and compounds represented by the following formula (2):

$$R_{b}^{3}(R^{4}O)_{3-b}Si-(R^{7})_{d}-Si(OR^{5})_{3-c}R_{c}^{6}$$
 (2)

wherein R^3 , R^4 , R^5 , and R^6 may be the same or different and each represents a monovalent organic group; b and c may be the same or different and each is an integer of 0 to 2; R^7 represents an oxygen atom or a group represented by $-(CH_2)_n-$, wherein n is 1 to 6; and d is 0 or 1.

4. The process as claimed in claim 1, wherein the film

comprising a siloxane compound has a thickness of from 0.05 to 3 μm_{\odot}

- 6. The process as claimed in claim 1, wherein the electron beam irradiation is conducted at an energy of from 0.1 to 50 keV in an γ readiation dose of from 1 to 1,000 μ C/cm².
- 7. The process as claimed in claim 1, wherein the electron beam irradiation is conducted at 25 to 500°C.
- 8. The process as claimed in claim 1, wherein the electron beam irradiation is conducted in an atmosphere having an oxygen concentration of 10,000 ppm or lower.
- 9. The process as claimed in claim 1, wherein the electron beam irradiation is conducted in an inert gas atmosphere.
- 10. The process as claimed in claim 1, wherein the electron beam irradiation is conducted at 133.3 Pa or lower.
- 11. The process as claimed in claim 1, wherein the film comprising a siloxane compound is heat-cured at 300 to 500°C before being subjected to the electron beam irradiation.
- 12. A silica-based film obtained by the process as claimed in claim 1.
- 13. The silica-based film as claimed in claim 12, which has a carbon content of from 5 to 17% by mole.
- 14. A low-dieletric film comprising the silica-based film as claimed in claim 12.
- 15. A semiconductor device having the low-dielectric film as claimed in almimit.